

Georgia Department of Human Services

DFCS County Office PCard Training

Annette Bazhaw

Agency Procurement Office (APO)
PCard Administrator

Stronger Families for a Stronger Georgia

Vision, Mission and Core Values

Vision

Stronger Families for a Stronger Georgia.

Mission

Strengthen Georgia by providing Individuals and Families access to services that promote self-sufficiency, independence, and protect Georgia's vulnerable children and adults.

Core Values

- Provide access to resources that offer support and empower Georgians and their families.
- Deliver services professionally and treat all clients with dignity and respect.
- Manage business operations effectively and efficiently by aligning resources across the agency.
- Promote accountability, transparency and quality in all services we deliver and programs we administer.
- Develop our employees at all levels of the agency.



Common Audit Findings on Recent Review of DFCS County Transactions

- Monthly bill paid without proper support
- Split transactions
- Sharing of cards
- Restricted items purchased
- Sales tax paid
- Receipts, transactions logs, and other supporting not found
- No pre-approval for purchases
- No client information on receipts
- Cardholder's Bank of America statement not approved and forwarded to Regional Accounting
- Incorrect approver
- Incorrect SCOA used



Cardholders and Approvers

- □ Accounts can be used only for official State of Georgia business. Refer to the Prohibited Purchase list regularly to ensure compliance. >No gift cards, no fuel cards.
- ☐ Office supplies, small dollar operational expenses (re-keying office locks), shredding, etc.
- Only the employee whose name is shown on the face of the card is authorized to make purchases with the card. Use by any other person, even if for State business purposes, is considered misuse of the card.
- ✓ Abuse Intentionally or unintentionally violating policies and procedures for personal gain.
- ✓ Misuse Intentionally or unintentionally violating policies and procedures for work related gain.
- ☐ Misuse and/or Abuse of the use of the PCard (intentional or unintentional) may result in disciplinary actions up to and including termination of employment and criminal charges for both the Cardholder and Approver.
 - ✓ Written Warning (Letter of Concern)
 - ✓ Written Reprimand
 - ✓ Termination and Criminal Prosecution (if applicable)



Cardholders and Approvers Responsibilities of the Cardholder

- Obtain PRIOR written approval for all transactions via Email
 - PRIOR = IN ADVANCE
 - PRIOR ≠ AFTER THE FACT
- If circumstances prevent prior written approval, obtain written approval, with explanation, within one (1) business day of the transaction.
- Prior Written Approval must be obtained from the individual identified as the Approver or Alternate Approver on the Cardholder's PCard Profile/Application form
- Ensure timely submission of all reconciliation documentation. Failure to submit timely documentation, or submission of incomplete documentation will result in card suspension or deactivation.
- Documentation must include Person Identification Number (PIN) and purpose of purchase. If PIN is not applicable, use First/Last Initials and Last Four Digits of SSN of client (AB5544).

Cardholders and Approvers Responsibilities of the Approver

- Maintain current knowledge of PCard Policy.
- Ensure all transactions are for official State business only.
- Do not approve any transactions which are on the Prohibited Purchase list (refer to the list prior to approving).
- Provide PRIOR written approval for all transactions,
- If circumstances prevent prior written approval, give written approval, with explanation, within one (1) business day of the transaction.



Cardholders and Approvers Responsibilities of the Approver

- Ensure timely submission of all documentation required for PCard Reconciliation
- Be aware of Cardholder's single transaction limits and monthly credit limits and ensure compliance with both.
- Do not sign off on paperwork indicating compliance with PCard policy if the policy was not followed. Escalate the issue to the DHS PCard Administrator for review and action immediately.



Cardholders and Approvers Reconciliation Documentation Required

- Copy of Bank of America Statement signed by Approving Manager and Cardholder
- Copy of Activity Log (maintained as transactions are made not when the statement arrives)
 signed by Approver Signature Stamps are not permitted.
- Copy of email used for Written Prior Approval
- Detailed sales receipts or invoices which contain at a minimum:
 - Merchant Name and Location
 - Description of Item Purchased
 - Date of Transaction
 - Quantity Purchased
 - Amount of Each Item
 - Total Amount
- Comments must indicate the purpose of the purchase and PIN or alternative identifier.
- All Must be Legible



Cardholders and Approvers Sales Tax

- O.C.G.A. §48-8-3 exempts purchases made by Agencies, Universities, Colleges, and technical schools from State Sales and Use Tax when payment is made with appropriated funds.
- □ Cardholders must present the Department of Revenue Sales and Use Tax Exemption, Form ST-5, to suppliers upon request. This form is available from DHS Accounts Payable (AP) or applicable County DFCS office.
- The requirement for out-of-state suppliers to charge Sales and Use Tax on shipments to purchasers in the State of Georgia does not apply to tax-exempt State Entities. In order to avoid confusion, the cardholder must provide out-of-state suppliers with a copy of the ST-5 prior to placing an order to be shipped into the State of Georgia. If the supplier refuses to remove taxes, the cardholder must make the purchase from a different supplier.
- ✓ Cardholders are responsible for ensuring that merchants do not charge tax or provide a credit for inadvertent charges.
- ✓ 1. If taxes are charged, the cardholder must contact the merchant to obtain a credit to the account.
- ✓ 2. Credits cannot be obtained by any other method, including, but not limited to, cash, gift cards, or store credit.
- ✓ 3. Documentation of attempts to obtain credit for any State Sales and Use Tax charged in error must be maintained with the documentation for the transaction where the tax was charged.



Questions



